## ikon Letter of Comment No: 258 File Reference: 1102-100

From: erin.stuart-cayot@jdsu.com
Sent: Tuesday, May 18, 2004 4:47 PM

To: Director - FASB

Subject: File Reference No. 1102-100, Comment on FASB Stock Option Proposal



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Dear Mr. Robert Herz:

I am writing in reference to FASB's invitation to comment on its exposure draft, "Share-Based Payment," an amendment of Statements No. 123 and 95. The top executives in the company will continue to receive stock compensation in the form of restricted stock and other form of stock compensation, it is the regular employees that this will damage the most and take away deserved stock compensation from.

Sincerely,

Erin Stuart-Cayot 1768 Automation Parkway San Jose, CA 95076